

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION

UNITED STATES OF AMERICA,  
Plaintiff,

v.

ALEXANDRU BITTNER,  
Defendant.

Case No. 4:19-cv-00415

**DECLARATION OF REVENUE AGENT  
JOSEPH M. RENEAU UNDER 28 U.S.C. §1746**

1. My name is Joseph M. Reneau. I am over 21 years of age, of sound mind, capable and competent of making this Declaration, and have personal knowledge of the facts herein stated, based upon my review of the official records of the Internal Revenue Service.

2. In December of 2018, I retired from the Internal Revenue Service ("IRS"). Prior to my retirement, I was employed by the Internal Revenue Service, as a Revenue Agent for more than 25 years. I was a General Manager of revenue agent groups for at least 5 years. During my last two years at the IRS, I was a Group/General Manager of an International Individual Compliance ("IIC") group.

3. I am familiar with the FBAR reports, filings and examinations. I am familiar with the IRS' Interim Guidance Memo of May 13, 2015 and the Internal Revenue Manual Provisions regarding FBARs. I am aware that the Interim Guidance Memo of May 13, 2015 and the Internal Revenue Manual Mitigation Guidelines regarding the non-willful FBAR penalties that allow the IRS discretion to propose and assess FBAR penalties in amounts greater than \$10,000 per year. I am aware that Interim Guidance Memo of May 13, 2015 and the Internal Revenue Manual Mitigation Guidelines regarding the non-willful FBAR penalties

allow the IRS discretion to propose and assess FBAR penalties in amounts less than maximum of \$10,000 per account violation.

4. I am familiar with the FBAR and income tax examination of Alexandru Bittner.

5. I was Revenue Agent, Anh Reach's Group/General Manager during much of the time of the FBAR examination of Alexandru Bittner.

6. I reviewed and approved Revenue Agent, Anh Reach's Form 886, Revenue Agent's Report on the FBAR Penalties of Alexandru Bittner, attached to this Declaration as Government Exhibit 63, pgs. DOJ 000246-279. I reviewed and approved of Revenue Agent, Reach's proposed determination that the FBAR penalty assessments against Alexandru Bittner should be \$10,000 per account for the 2007-2011 years. *See Government Exhibits 62 and 63.*

7. The FBAR penalty coordinator reviewed and approved Revenue Agent, Anh Reach's Form 886, Revenue Agent's Report on the FBAR Penalties and Proposed Determination that the FBAR penalty assessments against Alexandru Bittner should be \$10,000 per account for the 2007-2011 years. The FBAR Penalty Coordinator agreed and approved of the FBAR penalty assessments against Alexandru Bittner of \$10,000 per account violation for the 2007-2011 years.

8. I agreed and approved of the FBAR penalty assessments against Alexandru Bittner of \$10,000 per account violation for the 2007-2011 years. *See Government 62 at DOJ 002583-2584 and Government Ex. 63 at DOJ 000233-235.*

9. I reviewed and approved the FBAR penalty assessments against Alexandru Bittner for the 2007, 2008, 2009, 2010, and 2011 years as set forth in Form 13449 attached as Government Exhibit 62.

10. The Internal Revenue Service's decision to assess non-willful FBAR penalties against Alexandru Bittner is not an individual agent's decision but, the collective review and decisions of the Agent, Group Manager and FBAR Penalty Coordinator including, the FBAR Coordinator Specialist who inputs and makes the assessments.

I, declare under penalty of perjury that the foregoing is true and correct.

Executed on the 13 day of April, 2020.

*Mike Reneau*

Mike Reneau